



3015 (02-09-04)

ANNUAL REPORT

OF

Name: SEXTONVILLE WATERWORKS SANITARY DISTRICT

Principal Office: P.O. BOX 95
SEXTONVILLE, WI 53584

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SEXTONVILLE WATERWORKS SANITARY DISTRICT**Utility Address:** P.O. BOX 95
SEXTONVILLE, WI 53584**When was utility organized?** 7/1/1966**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS NAOMI JOHNSON**Title:** BOOKKEEPER**Office Address:**RT 1, BOX 146
LONE ROCK, WI 53556**Telephone:** (608) 647 - 4755**Fax Number:****E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: VIRCHOW, KRAUSE & CO., LLP**Title:****Office Address:** VIRCHOW, KRAUSE & CO., LLP4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: KIM JENNINGS**Title:****Office Address:** VIRCHOW, KRAUSE & CO., LLP4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:****Date of most recent audit report:** 2/17/1999**Period covered by most recent audit:** 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

MR WILMER BRAITHWAITE, SUPERINTENDENT

MR DAN HANSEL, PRESIDENT

MR CLYDE JOHNSON, TREASURER

MR TOM JOYCE, CLERK

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	18,289	18,189	1
Operating Expenses:			
Operation and Maintenance Expense (401)	9,387	7,258	2
Depreciation Expense (403)	3,700	3,220	3
Amortization Expense (404)	0	0	4
Taxes (408)	22	25	5
Total Operating Expenses	13,109	10,503	
Net Operating Income	5,180	7,686	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	5,180	7,686	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	13,085	6,758	9
Miscellaneous Nonoperating Income (421)	57,663	18,883	10
Total Other Income	70,748	25,641	
Total Income	75,928	33,327	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	75,928	33,327	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	35,689	17,398	13
Amortization of Debt Discount and Expense (428)	9,465	1,303	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	13,650		18
Total Interest Charges	31,504	18,701	
Net Income	44,424	14,626	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	51,273	36,647	19
Balance Transferred from Income (433)	44,424	14,626	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	95,697	51,273	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on investments	13,085	4
Total (Acct. 419):	13,085	
Miscellaneous Nonoperating Income (421):		
Sewer Utility Operating Income	57,663	5
Total (Acct. 421):	57,663	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	18,289	0	0	0	18,289	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	18,289	0	0	0	18,289	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	273,677	212,577	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	56,145	52,495	2
Net Utility Plant	217,532	160,082	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,192,763	954,932	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	184,015	169,145	4
Net Nonutility Property	1,008,748	785,787	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	26,200	62,142	7
Total Other Property and Investments	1,034,948	847,929	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	102,936	93,320	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	3,526	3,337	11
Other Accounts Receivable (143)	123,136	145,433	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	12,693	8,609	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	113	113	17
Total Current and Accrued Assets	242,404	250,812	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	9,465	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	59,195	20
Total Deferred Debits	0	68,660	
Total Assets and Other Debits	1,494,884	1,327,483	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,500	2,500	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	95,697	51,273	23
Total Proprietary Capital	98,197	53,773	
LONG-TERM DEBT			
Bonds (221)	613,769	732,713	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	126,750	0	26
Total Long-Term Debt	740,519	732,713	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,649	1,723	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	35	35	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	6,779	8,590	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	8,463	10,348	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	52,499	36
Total Deferred Credits	0	52,499	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	647,705	478,150	38
Total Liabilities and Other Credits	1,494,884	1,327,483	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	273,677	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	273,677	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	56,145	0	0	0	9
Total Accumulated Provision	56,145	0	0	0	
Net Utility Plant	217,532	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	52,495				52,495	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	3,700				3,700	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	3,700	0	0	0	3,700	13
Debits during year						14
Book cost of plant retired	50				50	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	50	0	0	0	50	19
Balance End of Year	56,145	0	0	0	56,145	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.54%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	954,932	238,431	600	1,192,763	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	954,932	238,431	600	1,192,763	
Less accum. prov. depr. & amort. (122)	169,145	14,870		184,015	3
Net Nonutility Property	785,787	223,561	600	1,008,748	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1989 Refunding Mortgage Revenue Bonds	9,465	428	0	1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	2,500	1
Changes during year (explain):		2
Balance end of year	2,500	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Clean Water Fund Loan	02/26/1992	05/01/2011	4.00%	519,533	1
Special Assessment Bonds	09/01/1997	09/01/2007	6.00%	94,236	2
Total Bonds (Account 221):				613,769	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
1998 loan Richland County Bank	07/29/1998	05/01/2006	5.25%	126,750	1
Total for Account 224				126,750	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	22	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>22</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes		7
PSC Remainder Assessment	22	8
Other (explain):		
NONE		9
Total payments and other debits	<u>22</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1989 Mortgage Revenue Bonds	6,220	8,385	14,605	0	1
1997 Bonds	2,370	6,865	7,104	2,131	2
Clean Water Fund Loan		17,538	14,898	2,640	3
Subtotal	8,590	32,788	36,607	4,771	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
1998 Bank Loan	0	2,901	893	2,008	5
Subtotal	0	2,901	893	2,008	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	8,590	35,689	37,500	6,779	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	167,260	0	0	310,890	0	478,150	1
Add credits during year:							
For Services	22,508			13,965		36,473	2
For Mains	26,642					26,642	3
Other (specify):							
Hook-up fees	2,500			2,583		5,083	4
From Ithaca for Lagoon Project				58,576		58,576	5
For Hydrants	9,676					9,676	6
For Collecting Sewers				33,105		33,105	7
Deduct charges (specify):							
NONE						0	8
Balance End of Year	228,586	0	0	419,119	0	647,705	
Amount of federal and state grants in aid received for utility construction included in End of Year totals							0 9

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
Special Funds	26,200	3
Total (Acct. 125):	26,200	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	3,526	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	3,526	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	26,530	9
Merchandising, jobbing and contract work		10
Other (specify):		
Clary Subdivision	96,606	11
Total (Acct. 143):	123,136	
Receivables from Municipality (145):		
Receivable from Municipality	12,693	12
Total (Acct. 145):	12,693	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	243,127	0	0	0	243,127	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	54,320	0	0	0	54,320	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	197,923	0	0	0	197,923	6
Other (specify):					0	7
Average Net Rate Base	(9,116)	0	0	0	(9,116)	
Net Operating Income	5,180	0	0	0	5,180	8
Net Operating Income as a percent of						
Average Net Rate Base	N/A	N/A	N/A	N/A	N/A	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	2,500	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	73,485	3
Other (Specify):		4
Total Average Proprietary Capital	75,985	
Net Income		
Net Income	44,424	5
Percent Return on Proprietary Capital	58.46%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Commission/Committee (Page iv)

July 22, 1999

Ms. Naomi Johnson, Bookkeeper
Sextonville Waterworks Sanitary District
Route 1, Box 146
Lone Rock, WI 53556-9740

1998 Analytical Review DWCCA-5310-PJL

Dear Ms. Johnson:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. As of today's date our office has nor received a response to our letter of August 10 1998, regarding our review of the utility's 1997 annual report. Please provide your response to that letter at this time.
2. During our review, we noted that while the utility reports additions during the year for Account 343, Transmission and Distribution Mains in column (c) of the Water Utility Plant in Service schedule on page W-8, there are no mains reported as added during the year in column (e) of the Water Mains schedule on page W-15. Please explain.
3. During our review, we noted that while the utility reports additions during the year for Account 348, Hydrants in column (c) of the Water Utility Plant in Service schedule on page W-8, there are no hydrants reported as added during the year in column (c) of the Hydrants and Distribution System Valves schedule on page W-18. Please explain.
4. During our review, we noted that the utility's water loss reported on page W-10 is still very high. Wis. Admin. Code § PSC 185.85 dictates that losses shall be no greater than 25% for a class D utility system. We recommend that an investigation of leaks be performed for the entire Sextonville system. If budget and/or personnel constraints prevent your utility from completing this investigation in one year, you may try a phased approach over a number of years. One avenue of assistance for this problem that you may want to consider is the Rural Water Association of Stevens Point. We understand that they do not charge for their time in assisting utilities in investigating leakage and you do not need to be a member of the association to quality for help. Their number is (715) 344-7778. Their internet home page address is <http://www.wrwa.org>. You will note that they are providing several seminars throughout the state on leak detection between now and the end of the year. We also note that your utility has not been testing meters in compliance with Wis. Admin. Code § PSC 185.76. This can also be a cause of high water losses. You may also call Peter Feneht of

FINANCIAL SECTION FOOTNOTES

our staff at (608) 266-5614 with any questions you may have on this subject. Your water loss will be reviewed again in 1999.

5. Fire department use of water as reported on line 20 of the Source Of Supply, Pumping And Purchased Water Statistics schedule on page W-10 is not considered other utility use water and should be billed for. You may backbill up to two years for this type of unbilled water. Please bill the municipality in the future for all water used by the municipality.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

6. The Commission adopted benchmark depreciation ranges during 1996, with the effective date of January 1, 1997. By letter dated January 22, 1997, with regard to analytical review of the 1995 annual report, your utility was provided with a revised composite depreciation rate of 1.81 percent for computing depreciation expense on the average of total depreciable plant accounts. It appears that your utility did not use the authorized composite depreciation rate of 1.81 percent during 1997 and 1998, as indicated below.

For 1997, the authorized 1.81 percent composite depreciation rate times the average of first of year and end of year total depreciable plant investment of \$209,061 results in total accruals of \$3,784, whereas only \$3,220 is reported on page F-7, line 4. The under accrual is \$564.

For 1998, the authorized 1.81 percent composite depreciation rate times the average of first of year and end of year total depreciable plant investment of \$240,097 results in total accruals of \$4,346, whereas only \$3,700 is reported on page F-7, line 4. The under accrual is \$646.

We highly recommend that these under accruals be recorded as adjusting journal entries during 1999 by debiting Account 435, Miscellaneous Debits to Surplus, and crediting Account 110, Accumulated Depreciation. This will more properly reflect exhaustion of service life of plant assets so that retirement losses will not occur in the future. If your utility does not adopt the authorized benchmark depreciation rates, the utility's file at the PSC will be updated to indicate this fact, and this would be a consideration in future rate cases if amortization of retirement losses was requested by your utility. Please state your intentions with regard to this matter.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\analytical review letters\July 22 1999 rev letters L 2.doc
cc: Mr. Wilmer Braithwaite, Superintendent

Reply received 8/20/99
#1, reply received 8/4
#2 & 3, letter forwarded to V.K. to answer.
#4, If replacing meters doesn't solve water loss problem, they will dig deeper.
#5, Fire department is uncooperative in providing water use numbers.
#6, She will instruct auditors to make adjustments.
PJL

FINANCIAL SECTION FOOTNOTES

I spoke with Naomi Johnson the clerk on 8/23/99 & told her of my error re: billing for fire dept use in item # 5, I was thinking of construction use needing to be billed for.

PJL

Reply from VK received 9/17.

#2, there should have been 2,300 ft of 6" main reported as added. They will adjust the '99 report.

#3, There should have been 5 hydrants reported as added. They will adjust the '99 report.

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	18,155	1
Total Sales of Water	18,155	
Other Operating Revenues		
Forfeited Discounts (470)	134	2
Other Water Revenues (474)	0	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	134	
Total Operating Revenues	18,289	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	3,908	5
General Operating Expenses (680-690)	5,479	6
Total Operation and Maintenance Expenses	9,387	
Other Operating Expenses		
Depreciation Expense (403)	3,700	7
Amortization Expense (404)		8
Taxes (408)	22	9
Total Other Operating Expenses	3,722	
Total Operating Expenses	13,109	
NET OPERATING INCOME	5,180	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	100	5,349	9,545	4
Commercial	9	3,003	2,274	5
Industrial				6
Total Metered Sales to General Customers (461)	109	8,352	11,819	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		6,336	8
Other Sales to Public Authorities (464)				9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	110	8,352	18,155	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	6,336	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	6,336	
Forfeited Discounts (470):		
Customer late payment charges	134	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	134	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	2,550	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	1,358	3
Chemicals (630)		4
Supplies and Expenses (640)		5
Repairs of Water Plant (650)		6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	3,908	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	1,860	8
Office Supplies and Expenses (681)	170	9
Outside Services Employed (682)	2,557	10
Insurance Expense (684)	100	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	792	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	5,479	
Total Operation and Maintenance Expenses	9,387	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security			3
PSC Remainder Assessment		22	4
Other (specify): NONE			5
Total tax expense		22	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	3,030		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	10,517		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	13,547	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	2,590		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	4,022		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	6,612	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	150		23
Total Water Treatment Plant	150	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			3,030	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			10,517	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	13,547	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			2,590	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			4,022	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	6,612	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			150	23
Total Water Treatment Plant	0	0	150	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	62,308		26
Transmission and Distribution Mains (343)	95,344	26,642	27
Fire Mains (344)	0		28
Services (345)	19,181	23,961	29
Meters (346)	7,418	783	30
Hydrants (348)	7,430	9,676	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	191,681	61,062	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	184	88	35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	403		38
Other Tangible Property (390)	0		39
Total General Plant	587	88	
Total utility plant in service directly assignable	212,577	61,150	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	212,577	61,150	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			62,308 26
Transmission and Distribution Mains (343)			121,986 27
Fire Mains (344)			0 28
Services (345)			43,142 29
Meters (346)	50		8,151 30
Hydrants (348)			17,106 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	50	0	252,693
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			272 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			403 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	675
Total utility plant in service directly assignable	50	0	273,677
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	50	0	273,677

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,119	1,119	1
February			1,012	1,012	2
March			1,128	1,128	3
April			1,129	1,129	4
May			1,154	1,154	5
June			917	917	6
July			1,091	1,091	7
August			956	956	8
September			893	893	9
October			887	887	10
November			1,010	1,010	11
December			840	840	12
Total for year	0	0	12,136	12,136	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				12,136	16
Less: Water sold				8,352	17
Losses and unaccounted for				3,784	18
Percent unaccounted for to the nearest whole percent (%)				31%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Flushing of hydrants, fire department use and a break during residential construction that was unreported for days. Utility use is unmetered.					
Maximum gallons pumped by all methods in any one day during reporting year				65	21
Date of maximum: 7/9/1998					22
Cause of maximum:					23
During construction of residential addition a pipe was struck and broken and the leak was unreported.					
Minimum gallons pumped by all methods in any one day during reporting year				2	24
Date of minimum: 10/25/1998					25
Total KWH used for pumping for the year				20,485	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL	1	430	8	1	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	PUMP 1			1
Location	SANITARY DISTRICT			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	FRANKLIN			5
Year Installed	1987			6
Type	SUBMERSIBLE			7
Actual Capacity (gpm)	180			8
Pump Motor or Standby Engine Mfr	MADE UP			10
Year Installed	1987			11
Type	ELECTRIC			12
Horsepower	1			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		4
Year constructed	1974		5
Primary material (earthen, steel, concrete, other)	STEEL		6
Elevation difference in feet (See Headnote 3.)	60		7
Total capacity in gallons	50,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		11
Filters, type (gravity, pressure, other, none)	OTHER		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		13
Is a corrosion control chemical used (yes, no)?	N		14
Is water fluoridated (yes, no)?	N		15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	12,644	0	0	0	12,644
M	D	8.000	1,816	0	0	0	1,816
Total Within Municipality			14,460	0	0	0	14,460
Total Utility			14,460	0	0	0	14,460

1
2

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	103	0	0	0	103		1
M	1.000	5	5	0	0	10		2
M	2.000	2	0	0	0	2		3
Total Utility		110	5	0	0	115	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	124	12	1	0	135	0	1
2.000	2	0	0	0	2	0	2
Total:	126	12	1	0	137	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	115	7	0	0	0	13	135	1
2.000	0	2	0	0	0	0	2	2
Total:	115	9	0	0	0	13	137	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	15				15	2
Total Fire Hydrants	15	0	0	0	15	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	15
Number of distribution system valves end of year:	5
Number of distribution valves operated during year:	5

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Mains (343)

Plant additions relate to the new Clary subdivision and were contributed by developers.

Services (345)

Plant additions relate to the new Clary subdivision and were contributed by developers.

Hydrants (348)

Plant additions relate to the new Clary subdivision and were contributed by developers.

Water Services (Page W-16)

The additional feet of services were contributed by developers.

Meters (Page W-17)

No meters were tested during the year.
